IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 6TH JULY 2007 / 15TH ASHADHA 1929

WP(C).No. 21059 of 2004(F)

PETITIONER:

M/S.HIRA STORES, COMMERCIAL
MARKAZ COMPLEX, I.G.ROAD,
(FORMERLY MAVOOR ROAD), KOZHIKODE,
REPRESENTED BY ITS PARTNER, SAIDULLA.K.

BY ADV. DR.K.B.MUHAMED KUTTY (SR.)
SRI. K.M. FIROZ

RESPONDENTS:
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1. THE ADDITIONAL SALES TAX OFFICER-I,
THIRD CIRCLE, KOZHIKODE.

2. THE COMMISSIONER OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

3. THE DEPUTY TAHSILDAR (REVENUE RECOVERY)
TALUK OFFICE, KOZHIKODE.

BY GOVERNMENT PLEADER SMT. K.R.DEEPA

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 06/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 21059/2004 F

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE PENALTY ORDER DT. 23/11/2002.

EXT.P2. COPY OF THE REVISION ORDER DT. 27/4/2004.

EXT.P3. COPY OF THE REVISION PETITION DT. 19/09/2003.

EXT.P4. COPY OF THE ARGUMENT NOTE SUBMITTED BEFORE THE R2 DT. 6/12/2003.

RESPONDENT'S EXHIBITS NIL.

True copy

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KURIAN JOSEPH J.

W.P.(C) No.21059 of 2004

Dated 6th July, 2007.

J U D G M E N T

Petitioner approached this Court with certain grievances regarding imposition of penalty under Section 17(5A) of the K.G.S.T. Act, 1963. In view of the intervening developments leading to the order in T.A.Nos.507/03 & 38/04 of the Sales Tax Appellate Tribunal, Kozhikode, apparently the impugned orders require modification regarding the rate of penalty. There will be a direction to the first respondent to pass appropriate orders in accordance with law in the matter, in the light of the order passed by the Appellate Tribunal referred to above, within a period of three months from the date of receipt of a copy of this judgment.

The writ petition is disposed of as above.

KURIAN JOSEPH, JUDGE.

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KURIAN JOSEPH, J.

O.P. NO. OF 200

J U D G M E N T

Dated 6th July, 2007.